TOWN OF DRESDEN

WASHINGTON COUNTY, NEW YORK

ANNUAL BUDGET

For the Fiscal Year Beginning January 1, 2027

CERTIFICATION OF TOWN CLERK

I, Marcinda Wilbur, Town Clerk of the Town of Dresden, Washington County, New York, do hereby certify that the following is a true and correct copy of the Annual Budget of the Town of Dresden for the fiscal year beginning January 1, 2027, as adopted by the Town Board on _____, 2026.

_____

Marcinda Wilbur, Town Clerk
Town of Dresden

Dated: _____, 2026

(Town Seal)



SUMMARY OF TOWN BUDGET

2027 Adopted

CODE	FUND	APPROPRIATIONS AND PROVISIONS FOR OTHER USES	LESS ESTIMATED REVENUES	LESS UNEXPENDED BALANCE	AMOUNT TO BE RAISED BY TAX
A	General	736,132	636,658	-	99,474
DA	Highway - Townwide	1,011,403	233,000	125,000	653,403
SF-1	Fire Protection - Dresden	72,000	-	-	72,000
SF-2	Fire Protection - Huletts Landing	48,000	-	-	48,000
SS1	Sewer District 1 (Hulett's Landing)	66,281	66,281	-	-
SS2	Sewer District 2 (Frederick's Point)	52,631	17,500	10,600	24,531
	TOTALS	**1,986,447**	**953,439**	**135,600**	**897,408**

Levy basis

- General and Highway Funds: town-wide, on taxable assessed value of $364,410,272.
- Fire Protection Districts: on fire district taxable assessed value of $367,605,893.
- Sewer District 2 (Frederick’s Point): $24,531, levied on 30 units at $817.70 per unit, for bond principal.
- Sewer District 1 (Hulett’s Landing): no amount to be levied. The district is paid for by sewer rents and a capital financing charge billed by the Town.

Tax levy limit: the 2027 levy exceeds the limit calculated under General Municipal Law §3-c. The Town Board adopted Local Law No. ____ of 2026 to override the limit.

GENERAL FUND (A)
APPROPRIATIONS

ACCOUNT	CODE	2026 BUDGET AS AMENDED	2027 TENTATIVE	2027 PRELIMINARY	2027 ADOPTED
Town Board					
Personal Services	A-1010.1	13,200	13,200	16,000	16,000
Justice					
Personal Services	A-1110.1	13,000	13,000	13,000	13,000
Town Court Clerk Wages	A-1110.11	1,900	1,900	1,900	1,900
Contractual	A-1110.4	1,500	1,900	1,900	1,900
Supervisor					
Personal Services	A-1220.1	3,000	6,000	5,000	5,000
Contractual	A-1220.4	2,000	5,000	5,000	5,000
Audit					
Contractual	A-1320.4	2,500	3,000	3,000	3,000
Tax Collection					
Personal Services	A-1330.1	6,000	6,000	6,000	6,000
Contractual	A-1330.4	1,500	1,500	1,500	1,500
Budget					
Personal Services	A-1340.1	3,000	4,000	3,000	3,000
Contractual	A-1340.4	1,000	2,750	2,750	2,750
Assessor					
Personal Services	A-1355.1	16,500	16,500	17,000	17,000
Contractual	A-1355.4	2,000	2,000	2,000	2,000
Town Clerk					
Personal Services	A-1410.1	23,000	23,000	24,000	24,000
Contractual	A-1410.4	1,000	1,300	2,000	2,000
Attorney					
Contractual	A-1420.4	6,000	20,000	30,000	30,000
Buildings					
Personal Services	A-1620.1	750	900	900	900
Contractual	A-1620.4	16,500	20,000	20,000	20,000
Special Items					
Unallocated Insurance	A-1910.4	27,000	26,000	26,000	26,000
Municipal Assoc Dues	A-1920.4	1,700	1,700	1,700	1,700
Contingent	A-1990.4	49,000	35,000	35,000	35,000
Control of Dogs					
Personal Services	A-3510.1	2,200	2,200	2,200	2,200
Contractual	A-3510.4	1,000	1,250	1,250	1,250
Traffic Control					
Traffic Control Contractual	A-3310.4	4,000	4,000	4,000	4,000



ACCOUNT	CODE	2026 BUDGET AS AMENDED	2027 TENTATIVE	2027 PRELIMINARY	2027 ADOPTED
Registrar of Vital Statistics					
Registrar Wages	A-4020.1	700	700	700	700
Ambulance					
Contractual	A-4540.4	350	-	-	-
Supt of Highways					
Personal Services	A-5010.1	62,500	64,000	65,000	65,000
Highway Deputy Super Wages	A-5010.11	750	1,000	1,000	1,000
Contractual	A-5010.4	-	2,000	2,000	2,000
Highway Garage					
Highway Garage Contractual	A-5132.4	17,500	20,000	20,000	20,000
Recreation					
Culture & Recreation Contractual	A-7145.4	1,500	2,000	2,000	2,000
Historian					
Personal Services	A-7510.1	1,000	1,000	1,000	1,000
Celebrations					
Contractual	A-7550.4	1,000	1,000	1,000	1,000
Landfill Closure					
Landfill Closure Contractual	A-8161.4	4,500	4,500	4,500	4,500
Conservation					
Conservation Wages	A-8710.1	30,000	40,000	40,000	40,000
Conservation Contractual	A-8710.4	10,000	10,000	10,000	10,000
Cemeteries					
Contractual	A-8810.4	5,000	4,500	4,500	4,500
Contractual - Stone & General Repairs	A-8810.41	-	-	3,000	3,000
Employee Benefits					
State Retirement	A-9010.8	5,000	5,250	5,250	5,250
Social Security	A-9030.8	10,000	11,250	11,250	11,250
Hospital & Medical Insurance	A-9060.8	20,000	25,000	25,000	25,000
Interfund Transfers					
Transfer to Capital Reserve	A-9950.9	-	250,000	385,000	314,832
TOTAL APPROPRIATIONS		**369,050**	**654,300**	**806,300**	**736,132**

GENERAL FUND (A)
ESTIMATED REVENUES

ACCOUNT	CODE	2026 BUDGET AS AMENDED	2027 TENTATIVE	2027 PRELIMINARY	2027 ADOPTED
Other Tax Items					
Other Pymts in Lieu of Taxes	A-1081	8,000	108,870	108,870	108,870
Interest & Penalties on Real Property Taxes	A-1090	2,000	-	3,500	3,500
Non-property Tax Distribution by County	A-1120	60,000	60,000	60,000	60,000



ACCOUNT	CODE	2026 BUDGET AS AMENDED	2027 TENTATIVE	2027 PRELIMINARY	2027 ADOPTED
Departmental Income					
Tax Collection Fees	A-1232	1,100	1,000	1,000	1,000
Clerk Fees	A-1255	250	250	250	250
Use of Money & Property					
Interest & Earnings	A-2401	6,000	20,000	20,000	20,000
Fines and Forfeitures					
Fines & Forfeited Bail	A-2610	2,000	2,000	2,000	2,000
Miscellaneous					
Miscellaneous Community Host Benefit	A-2770	-	376,008	376,008	376,008
State Aid					
Per Capita	A-3001	3,030	3,030	3,030	3,030
Mortgage Tax	A-3005	12,000	12,000	12,000	12,000
Conservation Program	A-3910	44,000	50,000	50,000	50,000
TOTAL ESTIMATED REVENUES		**138,380**	**633,158**	**636,658**	**636,658**
UNEXPENDED BALANCE		201,621	-	-	-
AMOUNT TO BE RAISED BY TAX		**29,049**	**21,142**	**169,642**	**99,474**

HIGHWAY FUND - TOWNWIDE (DA)
APPROPRIATIONS

ACCOUNT	CODE	2026 BUDGET AS AMENDED	2027 TENTATIVE	2027 PRELIMINARY	2027 ADOPTED
Superintendent of Highways					
Highway Super Contractual	DA-5010.4	2,000	-	-	-
General Repairs					
Personal Services	DA-5110.1	153,000	130,000	160,000	160,000
Contractual	DA-5110.4	60,000	105,000	105,000	105,000
Improvements					
Capital Improvements	DA-5112.2	190,000	200,000	200,000	200,000
Bridges					
Bridges Contractual	DA-5120.4	15,000	25,000	25,000	25,000
Machinery					
Equipment	DA-5130.2	40,000	40,000	40,000	40,000
Contractual	DA-5130.4	40,000	40,000	40,000	40,000
Miscellaneous (Brush & Weed)					
Contractual	DA-5140.4	4,000	4,000	4,000	4,000
Snow Removal (Town Highways)					
Personal Services	DA-5142.1	90,250	130,000	100,000	100,000
Contractual	DA-5142.4	70,000	117,000	117,000	117,000
Employee Benefits					
State Retirement	DA-9010.8	50,000	34,000	34,000	34,000
Social Security	DA-9030.8	16,500	19,000	19,000	19,000
Hospital & Medical Insurance	DA-9060.8	135,000	90,000	110,000	110,000
Debt Service Principal					
Debt Service Principal (new bond)	DA-9710.6	52,200	52,194	52,194	52,194
Interest					
Debt Service Interest	DA-9730.7	7,815	5,209	5,209	5,209
TOTAL APPROPRIATIONS		**925,765**	**991,403**	**1,011,403**	**1,011,403**

HIGHWAY FUND - TOWNWIDE (DA)
ESTIMATED REVENUES

ACCOUNT	CODE	2026 BUDGET AS AMENDED	2027 TENTATIVE	2027 PRELIMINARY	2027 ADOPTED
Local Sources					
Interest and Earnings	DA-2401	12,000	18,000	18,000	18,000
State Aid					
CHIPS (Consolidated Highways)	DA-3501	125,000	150,000	150,000	150,000
PAVE NY (state aid)	DA-3502	25,000	25,000	25,000	25,000
Extreme Winter Recovery (state aid)	DA-3503	25,000	20,000	20,000	20,000
Pave Our Potholes (state aid)	DA-3504	15,000	20,000	20,000	20,000

ACCOUNT	CODE	2026 BUDGET AS AMENDED	2027 TENTATIVE	2027 PRELIMINARY	2027 ADOPTED
TOTAL ESTIMATED REVENUES		**202,000**	**233,000**	**233,000**	**233,000**
UNEXPENDED BALANCE		(68,964)	-	125,000	125,000
AMOUNT TO BE RAISED BY TAX		**792,729**	**758,403**	**653,403**	**653,403**

SEWER DISTRICT 1 - HULETT'S LANDING (SS1)
APPROPRIATIONS

ACCOUNT	CODE	2026 BUDGET AS AMENDED	2027 TENTATIVE	2027 PRELIMINARY	2027 ADOPTED
Sewer Administration					
Sewer Admin/Personnel Contractual	SS1-8110.4	15,750	20,000	20,000	26,400
Sewage Collection System					
Sewage Collection Contractual	SS1-8120.4	16,850	25,000	25,000	7,000
Sewage Treatment and Disposal					
Sewage Treatment Equipment	SS1-8130.2	36,450	36,000	36,000	10,000
Sewage Treatment Contractual	SS1-8130.4	1,500	1,500	1,500	4,000
Attorney					
Attorney Contractual	SS1-1420.4	10,000	5,000	5,000	5,000
Employee Benefits					
Employer FICA	SS1-9030.8	850	-	-	-
Debt Service Principal					
Statutory Installment Bond Principal (SIB, 4.79%)	SS1-9720.6	-	-	-	4,014
Interest					
Statutory Installment Bond Interest (SIB, 4.79%)	SS1-9720.7	-	-	-	2,395
Debt Service Interest (new, 2026)	SS1-9730.7	7,800	7,800	7,800	-
Special Items					
Contingent	SS1-1990.4	-	-	-	7,472
TOTAL APPROPRIATIONS		**89,200**	**95,300**	**95,300**	**66,281**

SEWER DISTRICT 1 - HULETT'S LANDING (SS1)
ESTIMATED REVENUES

ACCOUNT	CODE	2026 BUDGET AS AMENDED	2027 TENTATIVE	2027 PRELIMINARY	2027 ADOPTED
Local Sources					
Sewer Rents - O&M (79 units)	SS1-2120	76,400	76,400	76,400	57,172
Sewer Charges - Capital Financing (84 units)	SS1-2122	-	-	-	6,409
Interest & Penalties	SS1-2128	1,000	700	700	700
Interest & Earnings	SS1-2401	1,300	2,000	2,000	2,000
TOTAL ESTIMATED REVENUES		**78,700**	**79,100**	**79,100**	**66,281**
UNEXPENDED BALANCE		10,500	16,200	16,200	-
AMOUNT TO BE RAISED BY TAX		-	-	-	-

SEWER DISTRICT 2 - FREDERICK'S POINT (SS2)
APPROPRIATIONS

ACCOUNT	CODE	2026 BUDGET AS AMENDED	2027 TENTATIVE	2027 PRELIMINARY	2027 ADOPTED
Sewer Administration					
Sewer Admin Contractual (new/reclass.)	SS2-8110.4	5,000	6,000	6,000	6,600
Sewage Collection System					
Sewage Collection Contractual	SS2-8120.4	14,700	15,000	15,000	15,000
Sewage Treatment and Disposal					
Sewage Treatment Contractual	SS2-8130.4	1,500	2,500	2,500	2,500
Attorney					
Attorney Contractual	SS2-1420.4	2,500	4,000	4,000	4,000
Debt Service Principal					
Serial Bond Principal (debt service)	SS2-9710.6	24,532	24,352	24,352	24,531
TOTAL APPROPRIATIONS		**48,232**	**51,852**	**51,852**	**52,631**

SEWER DISTRICT 2 - FREDERICK'S POINT (SS2)
ESTIMATED REVENUES

ACCOUNT	CODE	2026 BUDGET AS AMENDED	2027 TENTATIVE	2027 PRELIMINARY	2027 ADOPTED
Local Sources					
Sewer Rents	SS2-2120	19,900	19,900	19,900	15,000
Interest & Earnings	SS2-2401	1,300	1,300	1,300	2,500
TOTAL ESTIMATED REVENUES		**21,200**	**21,200**	**21,200**	**17,500**
UNEXPENDED BALANCE		2,500	-	-	10,600
AMOUNT TO BE RAISED BY TAX		**24,532**	**30,652**	**30,652**	**24,531**

FIRE PROTECTION DISTRICTS (SF-1, SF-2)
APPROPRIATIONS

ACCOUNT	CODE	2026 BUDGET AS AMENDED	2027 TENTATIVE	2027 PRELIMINARY	2027 ADOPTED
Fire Protection - Dresden	SF-1-3410.4	60,000	65,000	72,000	72,000
Fire Protection - Huletts	SF-2-3410.4	40,000	45,000	48,000	48,000
TOTAL APPROPRIATIONS		**100,000**	**110,000**	**120,000**	**120,000**
AMOUNT TO BE RAISED BY TAX		**100,000**	**110,000**	**120,000**	**120,000**

SCHEDULE OF SALARIES OF ELECTED TOWN OFFICERS

OFFICE	2026	2027 ADOPTED
Supervisor	3,000	5,000
Councilmember (each of four)	3,300	4,000
Town Clerk	23,000	24,000
Superintendent of Highways	62,500	65,000

SCHEDULE OF DEBT SERVICE, 2027

DEBT	FUND	2027 PRINCIPAL	2027 INTEREST	PRINCIPAL OUTSTANDING 12/31/2027	FINAL PAYMENT
2023 Truck Bond	Highway (DA)	52,194	5,209	52,194	Aug. 14, 2028
Statutory Installment Bond, 4.79%	Sewer District 1 (SS1)	4,014	2,395	45,986	Jan. 15, 2036
Sewer Bond (no interest)	Sewer District 2 (SS2)	24,531	-	245,310	Dec. 3, 2037
TOTAL		**80,739**	**7,604**	**343,490**	

The Real Property Tax Law §495 Exemption Impact Report prepared by Washington County Real Property Tax Services follows.

Total Assessed Value 405,460,125
Uniform Percentage 87.00

Equalized Total Assessed Value 466,046,121

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	2	188,506	0.04
13100	CO - GENERALLY	RPTL 406(1)	1	862,069	0.18
13500	TOWN - GENERALLY	RPTL 406(1)	6	601,724	0.13
13510	TOWN - CEMETERY LAND	RPTL 446	3	10,345	0.00
25110	NONPROF CORP - RELIG(CONST PRC	RPTL 420-a	5	841,379	0.18
25130	NONPROF CORP - CHAR (CONST PRC	RPTL 420-a	4	630,345	0.14
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	1,011,494	0.22
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	1	1,034	0.00
33200	TAX SALE - COUNTY OWNED	RPTL 406(5)	1	5,977	0.00
41121	ALT VET EX-WAR PERIOD-NON-COME	RPTL 458-a	7	161,820	0.03
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	11	510,011	0.11
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	3	70,874	0.02
41151	COLD WAR VETERANS (10%)	RPTL 458-b	2	16,182	0.00
41631	VOL/FIRE/AMB	RPTL 466-a	9	1,355,356	0.29
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	22	1,705,283	0.37
41800	PERSONS AGE 65 OR OVER	RPTL 467	8	659,091	0.14
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	2	2,954,305	0.63
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	7	927,421	0.20

Total Assessed Value 405,460,125

Uniform Percentage 87.00

Equalized Total Assessed Value 466,046,121

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	11	921,913	0.20
Total Exemptions Exclusive of System Exemptions:			**107**	**13,435,128**	**2.88**
Total System Exemptions:			**0**	**0**	**0.00**
Totals:			**107**	**13,435,128**	**2.88**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____